



Trustees' Financial Summary

FY2015-16

Submit ID: 0258-70848343

14 Fergus County

0258 Lewistown Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Rebekah Rhoades **Phone #:** (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Phil Koterba

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
129	Flex Forfeitures	LOCAL		
147	Junior High Band Rental	LOCAL		
224	Bus Driver Training Symposium	LOCAL	2009	
232	Garfield PTO Donations	LOCAL	2013	
233	Highland Park PTO Donations	LOCAL	2013	
234	Lewis & Clark PTO Donations	LOCAL	2013	
235	LJHS PTO Donations	LOCAL	2013	
236	Coats for Kids	LOCAL	2013	
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
365	Indian Ed for All	STATE		
367	Full-Time Kindergarten OTO	STATE	2009	
447	GIS Grant	LOCAL	2009	
494	Title I - Schoolwide	FEDERAL	2012	Federal
542	Elementary Book Fair	LOCAL	2009	
566	Moodie Donation	LOCAL	2012	
633	District Reimbursements	LOCAL	2008	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	502,998.40	110,488.33	533,132.08	1,327.77
02	Taxes Receivable - Real and Personal (120-149)	55,121.70	6,527.82	6.10	
03	Taxes Receivable - Protested (150-159)	537.31	61.49	0.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				753.79
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				42,778.57
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	558,657.41	117,077.64	533,138.22	44,860.13
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	55,659.01	6,589.31	6.14	13,933.79
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				42,778.57
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	502,998.40	110,488.33	533,132.08	(11,852.23)
52	TOTAL FUND BALANCE/EQUITY	502,998.40	110,488.33	533,132.08	30,926.34
53	TOTAL LIABILITIES AND FUND BALANCE	558,657.41	117,077.64	533,138.22	44,860.13

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,101.67	126,478.42	556,130.69	
02	Taxes Receivable - Real and Personal (120-149)	1,193.67			
03	Taxes Receivable - Protested (150-159)	12.67			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			42,790.36	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,308.01	126,478.42	598,921.05	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,206.34			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,101.67	126,478.42	598,921.05	
52	TOTAL FUND BALANCE/EQUITY	2,101.67	126,478.42	598,921.05	
53	TOTAL LIABILITIES AND FUND BALANCE	3,308.01	126,478.42	598,921.05	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,969.85	53,685.15
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,969.85	53,685.15
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,969.85	53,685.15
52	TOTAL FUND BALANCE/EQUITY			8,969.85	53,685.15
53	TOTAL LIABILITIES AND FUND BALANCE			8,969.85	53,685.15

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,151.93			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	89,151.93			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	89,151.93			
52	TOTAL FUND BALANCE/EQUITY	89,151.93			
53	TOTAL LIABILITIES AND FUND BALANCE	89,151.93			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,309.54	154,346.40		1,884,585.79
02	Taxes Receivable - Real and Personal (120-149)	2,033.34			5,029.14
03	Taxes Receivable - Protested (150-159)	20.33			45.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	61,363.21	154,346.40		1,889,660.03
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,053.67			5,074.24
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	59,309.54	154,346.40		1,884,585.79
52	TOTAL FUND BALANCE/EQUITY	59,309.54	154,346.40		1,884,585.79
53	TOTAL LIABILITIES AND FUND BALANCE	61,363.21	154,346.40		1,889,660.03

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,071.24	677,863.15		
02	Taxes Receivable - Real and Personal (120-149)		531.23		
03	Taxes Receivable - Protested (150-159)		19.11		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	17,071.24	678,413.49		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		550.34		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,071.24	677,863.15		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	17,071.24	677,863.15		
53	TOTAL LIABILITIES AND FUND BALANCE	17,071.24	678,413.49		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,049.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			8,049.18	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			8,049.18	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			8,049.18	
53	TOTAL LIABILITIES AND FUND BALANCE			8,049.18	

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			79,476.24	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			79,476.24	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			79,476.24	
52	TOTAL FUND BALANCE/EQUITY			79,476.24	
53	TOTAL LIABILITIES AND FUND BALANCE			79,476.24	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	767,465.65	161,529.91		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	767,465.65	161,529.91		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	767,465.65	161,529.91		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	767,465.65	161,529.91		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	767,465.65	161,529.91		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,360,432.92	1,619,389.33
1112	District Levy - Personal Property	38,159.52	50,012.98
1114	District Levy - Pers Prop/Mobile Homes	8,742.24	24,301.44
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	181,791.46	11,450.67
1190	Penalties and Interest on Taxes	5,608.41	5,402.63
1510	Interest Earnings	6,552.94	5,133.26
3110	Direct State Aid	2,157,782.31	2,202,077.78
3111	Quality Educator	202,274.75	213,156.45
3112	At Risk Student	31,589.56	31,011.94
3113	Indian Education For All	17,299.20	17,560.08
3114	American Indian Achievement Gap	3,600.00	3,895.00
3115	State Spec Ed Allowable Cost Pymt to Districts	363,450.78	374,610.03
3116	Data For Achievement	12,720.00	16,820.00
3117	State Tuition for State Placement	3,401.38	2,504.07
3118	Natural Resource Development	15,376.71	24,721.84
3120	State Guaranteed Tax Base Aid	980,763.49	1,024,466.52
3444	State School Block Grant	398,346.92	398,346.92
3446	SB96 Block Grant Reimbursement	43,178.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,831,071.37	6,024,860.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	2,225,490.15	2,259,682.12
		2XX	Personal Services - Employee Benefits	336,339.54	375,243.55
		3XX	Purchased Professional and Technical Services	7,574.56	8,894.34
		4XX	Purchased Property Services	23,876.15	26,361.88
		5XX	Other Purchased Services	1,948.18	3,130.50
		6XX	Supplies and Materials	145,422.13	98,821.30
		7XX	Property and Equipment Acquisition	9,789.00	0.00
		810	Dues and Fees	89.00	188.36
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	122,446.85	126,521.40
		2XX	Personal Services - Employee Benefits	9,906.42	10,963.26
		3XX	Purchased Professional and Technical Services	750.00	750.00
		5XX	Other Purchased Services	6,819.58	7,762.32
		6XX	Supplies and Materials	1,094.31	1,131.31

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	345.75	253.50
		221X Improvement of Instruction Services			
		1XX Personal Services - Salaries		43,281.62	44,147.00
		2XX Personal Services - Employee Benefits		7,259.64	7,754.11
		3XX Purchased Professional and Technical Services		536.00	536.00
		4XX Purchased Property Services		1,519.02	306.04
		5XX Other Purchased Services		1,398.70	105.04
		6XX Supplies and Materials		962.87	1,961.66
		810 Dues and Fees		397.98	411.38
		222X Educational Media Services			
		1XX Personal Services - Salaries		123,300.62	143,710.86
		2XX Personal Services - Employee Benefits		17,387.38	17,954.01
		3XX Purchased Professional and Technical Services		6,181.50	6,861.05
		6XX Supplies and Materials		14,149.45	13,943.08
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		77,675.63	79,260.43
		2XX Personal Services - Employee Benefits		14,436.72	15,600.48
		3XX Purchased Professional and Technical Services		4,052.69	7,608.99
		5XX Other Purchased Services		7,809.93	17,645.97
		6XX Supplies and Materials		837.58	1,986.04
		810 Dues and Fees		5,211.93	5,400.87
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		417,026.44	418,479.94
		2XX Personal Services - Employee Benefits		86,204.66	97,202.33
		3XX Purchased Professional and Technical Services		300.00	0.00
		5XX Other Purchased Services		3,533.84	2,089.10
		6XX Supplies and Materials		8,680.44	3,623.20
		810 Dues and Fees		1,700.00	1,710.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		166,067.00	162,047.29
		2XX Personal Services - Employee Benefits		28,693.27	38,058.72
		3XX Purchased Professional and Technical Services		11,615.73	18,726.01
		4XX Purchased Property Services		15,200.45	10,046.16
		5XX Other Purchased Services		5,882.59	8,544.77
		6XX Supplies and Materials		2,951.82	14,336.97
		810 Dues and Fees		167.50	380.95
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		263,686.72	289,923.44
		2XX Personal Services - Employee Benefits		76,633.65	88,849.06
		3XX Purchased Professional and Technical Services		3,383.52	8,872.45
		4XX Purchased Property Services		220,805.73	210,815.67
		5XX Other Purchased Services		19,686.51	27,289.87

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	51,191.69	46,369.14
			810 Dues and Fees	310.00	700.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	764,928.84	768,080.14
			2XX Personal Services - Employee Benefits	120,057.23	146,224.27
			6XX Supplies and Materials	4,522.73	3,111.37
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	146.64	219.11
			2XX Personal Services - Employee Benefits	10.04	14.24
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	36,073.88	35,332.66
	316 Data For Achievement				
		25XX Support Services - Business			
			6XX Supplies and Materials	8,475.50	8,984.03
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,601.78	12,118.31
			2XX Personal Services - Employee Benefits	2,264.39	2,581.53
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	7,479.03	6,313.54
			2XX Personal Services - Employee Benefits	478.28	543.36
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	206.85	37.50
			4XX Purchased Property Services	593.82	476.00
			6XX Supplies and Materials	2,416.63	2,715.60
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	45,464.08	46,788.29
			2XX Personal Services - Employee Benefits	4,261.92	4,939.68
			3XX Purchased Professional and Technical Services	52.15	93.70
			5XX Other Purchased Services	122.12	237.13
			6XX Supplies and Materials	0.00	0.40
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	88,064.70	107,302.78
			2XX Personal Services - Employee Benefits	21,963.61	23,143.39
			5XX Other Purchased Services	416.07	390.61
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	95,290.28	97,083.27



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,816,903.01	5,999,692.83
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	477,830.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,024,860.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,999,692.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	502,998.40	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	183,282.97	187,369.83
	1112 District Levy - Personal Property	4,406.01	5,723.82
	1114 District Levy - Pers Prop/Mobile Homes	1,186.29	2,784.61
	1190 Penalties and Interest on Taxes	885.61	647.36
	1510 Interest Earnings	4,574.93	1,048.24
	1910 Rentals	8,250.00	0.00
	2220 County On-Schedule Trans Reimb	64,341.83	57,457.51
	3210 State On-Schedule Trans Reimb	64,341.84	57,457.52
	3444 State School Block Grant	27,566.03	27,566.03
	3446 SB96 Block Grant Reimbursement	6,294.71	0.00
	5200 Sale or Compensation for Loss of Assets	250,500.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		615,630.22	315,054.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	10,011.59	10,211.77
			2XX Personal Services - Employee Benefits	1,832.47	1,981.77
		25XX Support Services - Business			
			1XX Personal Services - Salaries	24,598.10	24,068.45
			2XX Personal Services - Employee Benefits	5,402.53	5,974.43
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	1,388.61
			5XX Other Purchased Services	0.00	549.39
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	204,200.28	198,536.44
			2XX Personal Services - Employee Benefits	42,012.18	45,436.04
			3XX Purchased Professional and Technical Services	0.00	313.50
			4XX Purchased Property Services	0.00	223.97
			5XX Other Purchased Services	0.00	2,439.91
			6XX Supplies and Materials	0.00	41,674.74
			7XX Property and Equipment Acquisition	0.00	45,580.04
			810 Dues and Fees	0.00	82.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	32,467.50	538,005.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	42,847.66	50,523.45
			2XX	Personal Services - Employee Benefits	9,123.58	10,647.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				372,495.89	977,637.66	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					773,071.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					315,054.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					977,637.66	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					110,488.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	234.02	0.00
	1190 Penalties and Interest on Taxes	3.49	0.00
	1510 Interest Earnings	5,167.36	4,813.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,404.87	4,813.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	82,092.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,092.03	0.00	

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						528,318.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,813.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						533,132.08 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	45.96	5.19
	1611 National School Lunch Program	260,816.60	260,720.52
	1630 Catering Sales	3,855.63	10,449.77
	1900 Other Revenue from Local Sources	0.00	100.00
	3220 State Food Services Match	3,158.91	753.79
	4550 Federal Child Nutrition	237,919.43	266,909.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		505,796.53	538,938.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,798.46	10,191.42
			2XX Personal Services - Employee Benefits	634.92	887.23
		31XX Food Services			
			1XX Personal Services - Salaries	143,691.33	138,662.82
			2XX Personal Services - Employee Benefits	31,298.76	38,735.05
			3XX Purchased Professional and Technical Services	4,430.13	4,585.34
			4XX Purchased Property Services	3,471.59	3,400.53
			5XX Other Purchased Services	1,881.80	2,181.89
			6XX Supplies and Materials	319,072.46	344,386.36
			810 Dues and Fees	2,045.47	1,138.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				516,324.92	544,169.14

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	37,461.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	538,938.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	544,169.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	42,778.57	
Less Last Year	44,082.74	(4a)
	-1,304.17	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	-1,304.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,926.34	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	36,212.62	36,650.49	
	1112 District Levy - Personal Property	917.64	1,140.33	
	1114 District Levy - Pers Prop/Mobile Homes	144.31	571.22	
	1190 Penalties and Interest on Taxes	65.76	118.82	
	1510 Interest Earnings	17.30	22.86	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>37,357.63</u>	<u>38,503.72</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	26,803.00	33,190.61
			2XX Personal Services - Employee Benefits	9,577.42	4,326.08
			5XX Other Purchased Services	220.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>36,600.42</u>	<u>37,516.69</u>

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					1,114.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,503.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,516.69 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,101.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,887.92	1,254.27
	2240 County Retirement Distribution	669,772.46	818,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		671,660.38	819,654.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	346,713.52	397,377.94
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	19,752.59	21,249.59
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	6,972.37	7,185.40
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	19,505.85	31,295.79
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	13,998.19	14,462.74
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	64,268.38	65,170.90
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	28,687.30	28,558.13
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	39,397.79	43,388.04
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	29,594.38	30,013.44
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	130,027.90	124,475.39
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	6,600.44	7,770.89
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,788.87	1,872.51
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	0.00	11.90
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,157.52	975.94



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	6,622.10	6,791.93
	910	Food Services				
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	1,456.10	1,890.98
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	33,456.70	35,205.89
910						
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	23,352.30	0.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	2,214.07	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				775,566.37	817,697.40	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					124,521.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					819,654.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					817,697.40	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					126,478.42	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
102 Garfield Donations		
	1900 Other Revenue from Local Sources	13,921.16
	1920 Contributions/Donations from Private Sources	725.00
103 Highland Park Donations		
	1900 Other Revenue from Local Sources	728.21
	1920 Contributions/Donations from Private Sources	700.00
104 Lewis & Clark Donations		
	1900 Other Revenue from Local Sources	136.00
	1920 Contributions/Donations from Private Sources	742.72
105 LJHS Donations		
	1900 Other Revenue from Local Sources	201.32
	1920 Contributions/Donations from Private Sources	700.00
129 Flex Forfeitures		
	1900 Other Revenue from Local Sources	370.00
232 Garfield PTO Donations		
	1920 Contributions/Donations from Private Sources	3,211.34
233 Highland Park PTO Donations		
	1920 Contributions/Donations from Private Sources	2,726.93
234 Lewis & Clark PTO Donations		
	1920 Contributions/Donations from Private Sources	2,297.33
235 LJHS PTO Donations		
	1920 Contributions/Donations from Private Sources	6,497.31
287 Aggregate Reim/Indirects		
	1950 Services Provided Other School Districts or Coops	4,887.02
	1960 Services Provided Other Local Governmental Units	7,495.49
494 Title I - Schoolwide		
	4940 Schoolwide Program	395,212.00
542 Elementary Book Fair		
	1900 Other Revenue from Local Sources	10,221.23
566 Moodie Donation		
	1920 Contributions/Donations from Private Sources	8,000.00
633 District Reimbursements		
	1900 Other Revenue from Local Sources	1,667.30
	1920 Contributions/Donations from Private Sources	166.66
	3117 State Tuition for State Placement	20,797.58
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	96,016.50
	3357 Montana Administrative Claiming Reimbursement	37,893.90
	5200 Sale or Compensation for Loss of Assets	43.80
	6100 Material Prior Period Revenue Adjustments	-2,520.00



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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

612,838.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
102	Garfield Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		10,370.00
			6XX Supplies and Materials		3,822.27
			102 Subtotal		14,192.27
103	Highland Park Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		86.95
			103 Subtotal		86.95
104	Lewis & Clark Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		86.95
			104 Subtotal		86.95
105	LJHS Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,945.00
			105 Subtotal		2,945.00
129	Flex Forfeitures				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			6XX Supplies and Materials		666.65
			129 Subtotal		666.65
232	Garfield PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		234.00
			6XX Supplies and Materials		761.88
	27XX Student Transportation Services				
			1XX Personal Services - Salaries		2,059.88
			2XX Personal Services - Employee Benefits		155.58
			232 Subtotal		3,211.34
233	Highland Park PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,726.93
			233 Subtotal		2,726.93



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
234	Lewis & Clark PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		597.27
			2XX Personal Services - Employee Benefits		45.18
			5XX Other Purchased Services		48.00
			6XX Supplies and Materials		1,606.88
			234 Subtotal		2,297.33
235	LJHS PTO Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		6,497.31
			235 Subtotal		6,497.31
287	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			4XX Purchased Property Services		363.15
			6XX Supplies and Materials		2,970.91
			287 Subtotal		3,334.06
365	Indian Ed for All				
	365 Indian Education for All - OTO & Ongoing				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries		246.81
			2XX Personal Services - Employee Benefits		18.79
			5XX Other Purchased Services		215.58
			365 Subtotal		481.18
367	Full-Time Kindergarten OTO				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		36,025.00
			2XX Personal Services - Employee Benefits		6,672.96
			367 Subtotal		42,697.96
494	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		244,759.53
			2XX Personal Services - Employee Benefits		95,662.37
			6XX Supplies and Materials		5,040.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		22,073.50

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		7,480.02
			3XX Purchased Professional and Technical Services		4,700.00
			5XX Other Purchased Services		15,378.06
			6XX Supplies and Materials		118.52
			494 Subtotal		395,212.00
542	Elementary Book Fair				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		9,777.00
			542 Subtotal		9,777.00
566	Moodie Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		317.35
			2XX Personal Services - Employee Benefits		24.15
			5XX Other Purchased Services		1,372.60
			6XX Supplies and Materials		4,666.77
			566 Subtotal		6,380.87
633	District Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		608.40
	21XX Support Services - Students				
			1XX Personal Services - Salaries		3,745.04
			2XX Personal Services - Employee Benefits		730.66
	23XX Support Services - General Administration				
			6XX Supplies and Materials		976.84
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services		3,346.65
	280 Special Education - Local and State				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		92,226.58
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		20,797.58
			633 Subtotal		122,431.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					613,025.55



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					599,107.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					612,838.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					613,025.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					598,921.05	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	14,646.16	14,192.27	453.89
103 Highland Park Donations	1,428.21	86.95	1,341.26
104 Lewis & Clark Donations	878.72	86.95	791.77
105 LJHS Donations	901.32	2,945.00	-2,043.68
129 Flex Forfeitures	370.00	666.65	-296.65
232 Garfield PTO Donations	3,211.34	3,211.34	0.00
233 Highland Park PTO Donations	2,726.93	2,726.93	0.00
234 Lewis & Clark PTO Donations	2,297.33	2,297.33	0.00
235 LJHS PTO Donations	6,497.31	6,497.31	0.00
287 Aggregate Reim/Indirects	12,382.51	3,334.06	9,048.45
365 Indian Ed for All	0.00	481.18	-481.18
367 Full-Time Kindergarten OTO	0.00	42,697.96	-42,697.96
494 Title I - Schoolwide	395,212.00	395,212.00	0.00
542 Elementary Book Fair	10,221.23	9,777.00	444.23
566 Moodie Donation	8,000.00	6,380.87	1,619.13
633 District Reimbursements	154,065.74	122,431.75	31,633.99
Total	612,838.80	613,025.55	-186.75



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		113.90	96.37
	1910 Rentals		5,050.00	4,725.00
147	Junior High Band Rental			
	1910 Rentals		180.00	245.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,343.90	5,066.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	459.72
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	3,113.48
			6XX Supplies and Materials	6,008.81	0.00
147	Junior High Band Rental				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	580.00
			6XX Supplies and Materials	0.00	1,200.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,008.81	5,353.88

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						9,257.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,066.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,353.88 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,969.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	467.86	484.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>467.86</u>	<u>484.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					53,200.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					484.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,685.15 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	776.94	805.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		776.94	805.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 24

Beginning Fund Balance					88,346.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					805.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,151.93 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	59,912.38	59,722.90
	1112 District Levy - Personal Property	1,482.48	1,845.50
	1114 District Levy - Pers Prop/Mobile Homes	339.05	918.35
	1190 Penalties and Interest on Taxes	216.66	204.37
	1510 Interest Earnings	542.73	437.52
	3281 State Technology Aid	5,416.83	5,360.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>67,910.13</u>	<u>68,489.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	4,764.99	7,882.24
			5XX Other Purchased Services	295.06	126.43
			6XX Supplies and Materials	56,942.39	45,464.67
			810 Dues and Fees	160.00	0.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	4,112.14	6,755.11
			4XX Purchased Property Services	7.69	10.29
			5XX Other Purchased Services	1,000.73	1,843.63
			6XX Supplies and Materials	2,190.23	2,890.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>69,473.23</u>	<u>64,972.55</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	55,792.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,489.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,972.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,309.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		1,464.83	1,465.56
	1900 Other Revenue from Local Sources		1,052.30	876.85
	3445 State Combined Fund School Block Grant		31,231.34	31,231.34
	3447 SB96 Combined Block Grant Reimbursement		8,287.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			42,035.84	33,573.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	15,000.00	33,000.00	
			2XX Personal Services - Employee Benefits	16,651.48	15,166.38	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,651.48	48,166.38	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						168,939.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,573.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,166.38 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						154,346.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	118,001.93	152,034.52
	1112 District Levy - Personal Property	2,922.90	4,558.12
	1114 District Levy - Pers Prop/Mobile Homes	682.68	2,050.73
	1190 Penalties and Interest on Taxes	427.41	450.97
	1510 Interest Earnings	9,322.07	4,398.59
	3120 State Guaranteed Tax Base Aid	92,012.50	59,128.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223,369.49	222,621.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			860 Agent Fees/Issuance Costs	550.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				550.00	550.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	1,662,514.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	222,621.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	550.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,884,585.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	152.54	154.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		152.54	154.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		6XX Supplies and Materials		1,624.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,624.40	0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	16,917.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,071.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	95,488.12	3,982.26
	1112 District Levy - Personal Property	2,362.90	491.17
	1114 District Levy - Pers Prop/Mobile Homes	539.76	824.74
	1190 Penalties and Interest on Taxes	347.66	203.17
	1510 Interest Earnings	5,868.19	6,115.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>104,606.63</u>	<u>11,617.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	<u>154,139.32</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>154,139.32</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	666,245.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,617.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	677,863.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
	1970 Services Provided Other Funds	131,674.21	137,723.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>131,674.21</u>	<u>137,723.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		3XX Purchased Professional and Technical Services		129,409.00	146,621.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>129,409.00</u>	<u>146,621.64</u>

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	16,946.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	137,723.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	146,621.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,049.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 84
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	6.06	7.80	
	1XXX Revenues from Student Activities	44,044.15	48,831.45	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>44,050.21</u>	<u>48,839.25</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	40,110.69	43,077.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,110.69	43,077.69	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						73,714.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,839.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,077.69 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						79,476.24 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	410,016.19	368,720.90
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,669,846.24	2,691,931.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	77,130.19	9,333.90
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	7,408.65	2,521.24
XX	XXX 26XX 41X	Energy Utility Services	161,960.36	150,833.69
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	154,139.32	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	32,467.50	538,005.95
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	220.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	125,042.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	125,042.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	41,680.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	180,061.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	990,265.13
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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14 Fergus County

0258 Lewistown Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	768,080.14	33,190.61	0.00	0.00	0.00
280	1XXX	2XX	146,224.27	4,326.08	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,111.37	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	35,332.66	0.00	0.00	0.00	0.00
Totals			952,748.44	37,516.69	0.00	0.00	0.00

990,265.13

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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0258 Lewistown Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	229,882.14	0.00	0.00	0.00	229,882.14
Land Improvements	447,632.54	0.00	0.00	0.00	447,632.54
*** Buildings	4,699,683.86	32,467.50	538,005.95	95,000.00	5,175,157.31
Machinery and Equipment	1,807,395.40	0.00	45,580.04	12,807.70	1,840,167.74
Construction in Progress	32,467.50	0.00	0.00	32,467.50	0.00
Totals at Historical Cost	7,217,061.44	32,467.50	583,585.99	140,275.20	7,692,839.73
Depreciation					
Improvement Accum	213,575.93	0.00	18,895.15	0.00	232,471.08
Building Accum	2,409,934.38	0.00	159,289.12	47,500.00	2,521,723.50
Machinery and Equipment Accum	1,400,285.59	0.00	93,944.80	11,756.56	1,482,473.83
Total Accumulated Depreciation	4,023,795.90	0.00	272,129.07	59,256.56	4,236,668.41
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,193,265.54	32,467.50	311,456.92	81,018.64	3,456,171.32

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

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0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	419,475.25	0.00	0.00	15,358.55	404,116.70	0.00	404,116.70
Other Post Employment Benefits	778,413.00	46,431.00	0.00	0.00	824,844.00	0.00	824,844.00
Other	76,348.62	72,000.00	48,160.20	1,188.42	99,000.00	0.00	99,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,274,236.87	118,431.00	48,160.20	16,546.97	1,327,960.70	0.00	1,327,960.70
Bond(s)							
06/16/2009	2,087,250.00	0.00	0.00	0.00	2,087,250.00	0.00	2,087,250.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,087,250.00	0.00	0.00	0.00	2,087,250.00	0.00	2,087,250.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	1,059,219.18	121,462.84	0.00	1,180,682.02
Net Pension - TRS	4,698,957.20	43,830.20	0.00	4,742,787.40